

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**47 Silver Bow**  
**0840 Butte Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	11,100,671.92	11,093,518.78	358.14	6,795.00	0.00	0.00
21XX Support Services - Students	1,765,627.08	1,765,627.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	413,603.86	413,603.86	0.00	0.00	0.00	0.00
222X Educational Media Services	427,188.45	427,188.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	301,039.91	301,039.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,349,777.79	1,341,686.89	8,090.90	0.00	0.00	0.00
25XX Support Services - Business	417,063.06	0.00	403,435.98	13,627.08	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,502,478.81	2,482,727.52	1,518.63	18,232.66	0.00	0.00
27XX Student Transportation Services	784,392.33	747,270.33	0.00	37,122.00	0.00	0.00
28XX Support Services - Central	136,790.69	0.00	136,790.69	0.00	0.00	0.00
31XX Food Services	1,052,675.39	1,030,927.08	371.87	21,376.44	0.00	0.00
34XX Extracurricular - Activities	30,414.77	30,414.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,561.30	66,561.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	60,797.08	60,797.08	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>20,409,082.44</b>	<b>19,761,363.05</b>	<b>550,566.21</b>	<b>97,153.18</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**47 Silver Bow**  
**0840 Butte Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	20,409,082.44					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 550,566.21/19,761,363.05			2.79%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.56%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**47 Silver Bow**  
**0842 Ramsay Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	567,300.70	567,300.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,373.67	5,373.67	0.00	0.00	0.00	0.00
22XX Educational Media Services	4,348.42	4,348.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,122.49	66,122.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,478.93	83,478.93	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,406.73	98,406.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	153,344.71	97,044.71	0.00	56,300.00	0.00	0.00
31XX Food Services	85,078.96	85,078.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,357.24	4,357.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,671.00	0.00	XXXXXXXXXX	9,671.00	0.00	0.00
<b>Totals</b>	1,077,482.85	1,011,511.85	0.00	65,971.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,077,482.85					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,011,511.85		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**47 Silver Bow  
0843 Divide Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	39,714.39	39,714.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	437.63	437.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,679.08	1,679.08	0.00	0.00	0.00	0.00
222X Educational Media Services	294.76	294.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,292.39	8,292.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,260.58	24,260.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,360.71	11,360.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,549.00	1,549.00	0.00	0.00	0.00	0.00
28XX Support Services - Central	219.24	0.00	219.24	0.00	0.00	0.00
34XX Extracurricular - Activities	312.42	312.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,960.45	2,960.45	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	91,080.65	90,861.41	219.24	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	91,080.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 219.24/90,861.41		0.24%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**47 Silver Bow  
0844 Melrose Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,029.78	66,029.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,940.78	9,940.78	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,754.62	26,754.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,090.20	2,090.20	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	104,815.38	104,815.38	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	104,815.38					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/104,815.38		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**47 Silver Bow**  
**1212 Butte H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,055,993.75	7,047,203.75	0.00	8,790.00	0.00	0.00
21XX Support Services - Students	825,467.82	825,467.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	209,516.27	209,516.27	0.00	0.00	0.00	0.00
222X Educational Media Services	171,107.34	171,107.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,975.06	171,975.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	609,632.55	609,632.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	232,955.41	0.00	226,096.54	6,813.52	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,488,436.47	1,474,384.01	727.12	13,325.34	0.00	0.00
27XX Student Transportation Services	390,567.06	372,006.06	0.00	18,561.00	0.00	0.00
28XX Support Services - Central	77,871.41	0.00	68,267.41	0.00	0.00	0.00
31XX Food Services	232.84	31.40	201.44	0.00	0.00	0.00
32XX Enterprise Services	6,862.80	6,862.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,332.92	37,332.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	431,172.98	431,172.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	44,190.20	44,190.20	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>11,753,314.88</b>	<b>11,400,883.16</b>	<b>295,292.51</b>	<b>47,489.86</b>	<b>0.00</b>	<b>0.00</b>

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47 Silver Bow  
1212 Butte H S

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	11,753,314.88					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 295,292.51/11,400,883.16		2.59%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.49%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

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